

May 31, 2013

Nefertiti DiCosmo, Remedial Project Manager
U.S. Environmental Protection Agency
77 W. Jackson Blvd.
Chicago, IL 60604

**Re: Chemetco Superfund Site
Atlas Metal & Iron Corp. Supplemental Response to EPA 104(e)
Information Request**

Dear Ms. DiCosmo:

By letter of April 27, 2012, Atlas Metal & Iron Corp. ("Atlas") submitted its initial CERCLA 104(e) response to EPA. Subsequently, Atlas received a searchable Access Chemetco database from EPA. In reviewing that database (PCON information), Atlas determined that it had overlooked a time period in its records that it included in its 104(e) response. Atlas has now updated its 104(e) response, which is provided on the attached Compact Disc, which includes:

1. A copy of this letter.
2. An answer to each of the requested questions (no revisions to the April 27 response).
3. Three Exhibits, including a revised Exhibit 1.
4. New Atlas transaction documents for the period May 2000 to January 2001 (these documents are in addition to the documents contained on Compact Disc #2 of the April 27, 2012 submittal).

Atlas also submits its Statement of Defenses to the EPA General Notice Letter, which is also found on the Compact Disc. The database used by EPA for the General Notice Letter is seriously flawed because (a) apparently it is based on a Chemetco contracts database (PCON data) and not on actual sale transactions with Chemetco, and (b) EPA relied on assumptions of IEPA's contractor CDM which were arbitrary and inaccurate. EPA and a contractor for some of the PRPs are working on development of a new transactional database. Atlas reserves the right to supplement its 104(e) responses at the time an accurate transactional database becomes available.

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BURNS FIGA & WILL P.C.

The Statement of an Atlas officer is attached. Any questions regarding Atlas' response should be directed to the undersigned.

Sincerely,

BURNS, FIGA & WILL, PC

A handwritten signature in blue ink, appearing to read "J. Kemper Will". The signature is fluid and cursive, with the first name "J." and last name "Will" being the most prominent parts.

J. Kemper Will

JKW/nav
Attachments

Statement Regarding Response Atlas Metal & Iron Corp.

I certify under penalty of law that this document and all enclosures were prepared at my direction by legal counsel and I assured that qualified personnel properly gathered and evaluated the information submitted. Based upon the inquiries of counsel and me, the information submitted is to the best of my knowledge and belief, true, accurate and complete based on the records available to Atlas as of this date. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations.

Dated May 31, 2013.

**Jerry Simms, Executive Vice President
Atlas Metal & Iron Corp.**

**[Statement orally approved by Mr. Simms. Signed Statement will be
submitted after Mr. Simms returns to his office.]**